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**Hydropower Investment  
Promotion Project (HIPP)**

# **UNIFORM SYSTEM OF ACCOUNTS INITIAL INSTRUCTIONS FOR COA 2100 PROPERTY PLANT AND EQUIPMENT**

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USAID HYDROPOWER INVESTMENT PROMOTION PROJECT  
(HIPP)

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**This document was prepared by**

<b>Author</b>	<b>Organization</b>	<b>Contact Details</b>
Davit Mujirishvili	HIPP - DCOP	dmujirishvili@dcop-hipp.ge
<b>Reviewer</b>	<b>Organization</b>	<b>Contact Details</b>
Neli Danelia	HIPP - DCOP	ndanelia@dcop-hipp.ge
Gagik Hovhannisyan	HIPP - DCOP	gaghov@hotmail.com

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## **Article 1. General Provisions**

1. Structure of the new COA's PPE section is designed to support the Commissions data requirements.,
2. PPE items are structured and grouped according to:
  - a. Major class of PPE of similar nature
  - b. Further Sub – grouping.
  - c. Regulated & non-regulated activities
  - d. Services provided – transmission & dispatch of electricity
  - e. Nominal voltage scale.
  - f. PPE items not in operation are grouped in separate major account
  - g. This Instruction is for the use of the Transmission licensees as part of the Regulated Uniform System of Accounting.
3. The Instruction enables licensees to record, maintain and report data on PPE in the manner mandated by the GNERC, while maintaining the ability to meet all other purposes such as financial and tax reporting requirements.
4. Existing legislation, Chart of Accounts adopted by the Accounting Standards Commission, structure and data requirements from tariff methodology and reporting forms were the basis for developing the USOA Chart of account and instructions to COA's 2100 PPE Account.
5. Instruction for the PPE, meets the requirement of commission to have consistent data in the process of tariff setting and licensee monitoring. Instruction for PPE covers following issues:
  - a. Matching The PPE (Fixed Assets) major accounts with the CoA used in Georgia.
  - b. Structured PPE accounts by the regulated and non-regulated activities.
  - c. Structured PPE accounts by the type of Services Company perform.
  - d. Structured PPE accounts by existing in Georgia scale of Transmission of Electricity voltage class.
6. Instruction comprises definitions of terms used for this instruction and instructions to each Property Plant and Equipment Account of USOA Chart of Account – namely general description of major account and list of example items. The lists of example items are intended to be representative, but not exhaustive.
7. Instruction contains “1) Purpose of Account”-description of accounts given in COA and “2) Comments” which defines list of items to be included under accounts and provide rules for attribution and classification of PPE. The lists are intended to be representative, but not exhaustive.
8. Instruction listed herein refers only to USOA Chart of account for Transmission Company. Instruction conforms to the existing legislation.

## Article 2. Definitions of Terms

**For the purposes of this instruction, the following words shall have the following meaning:**

- a. **Administrative services buildings:** The buildings that accommodates the utilities executive team as well as other administrative functions such as accounting, legal, planning and research, customer services, payroll etc.
- b. **Building:** Construction that creates a roofed space bounded by walls, columns and / or other filler structure construction.
- c. **Cable transmission lines** - Electricity (capacity) transmission / transfer designated insulated cable (cables), which consists of one or several parallel branch, the necessary connection accessories (couplings, potheads and other fittings);
- d. **Class:** For the purposes of this instructions means category of assets that have a similar nature or function in the operations of the utility.
- e. **Communication Line:** Communication line (network) is an electronic communication networks, cable, and radio - relay, satellite lines physical circuits, linear tract and / or the technological system installations, equipment and facilities of the complex.
- f. **Constructions:** Constructive system made from construction materials and wares, which is fixedly connected to ground.
- g. **Dispatch of Electricity:** Electricity Dispatch means technical management of licensees and consumers in order to ensure stable supply and consumption regime, and implementation of a parallel regime of operation of the electricity system of Georgia with electricity systems of (an) other country (countries))
- h. **Electric Utility:** It is a electric power company (State or Investor Owned) that engages in the, transmission, and/or dispatch of electricity, performing activities and providing services in a regulated market.
- i. **Electrical Equipment Voltage Class:** It is a Nominal Voltage of the electrical system on which the electrical equipment is designed to work for.
- j. **Electrical equipment:** The set of electrical items and (or) electro technical devices intended for performing a given job.
- k. **Electrical installation:** The set of interconnected to each other electrical equipment that performs a specific function, such as the production, transformation, transmission, distribution, storage or consumption of electrical power
- l. **Improvement:** The renovation or expansion of the building or structure or increasing the cost of land, In other words the significant change in the construction or conditions of known object that serves to rise up reliability and functionality of object.
- m. **License:** License for Transmission of Electricity and License for Dispatch of Electricity as defined by the Law of Georgia on "Electricity and Natural Gas".
- n. **Linear constructions - Communication construction:** road, rail, all types of pipeline, transmission line, communication lines (network), funicular
- o. **Nominal voltage:** It is voltage, the electrical installation (or part thereof) meant for.
- p. **Non-Regulated activities:** Activities performed by the utility to make profit in parallel and other than activities permitted by the issued License terms.
- q. **Operational personnel:** The group of personnel associated with operational - maintenance staff, operational staff, maintenance staff electric technical and responsible for the electrical installations personnel.
- r. **Overhead transmission line** - In the open air placed devices, for the purpose of transmitting/transmission of electricity (capacity) via overhead lines fixed by fixtures and isolator on engineering structures or towers.
- s. **Property Plant and Equipment (PPE):** Tangible assets with an expected useful life of more than one year, that are held for use in the process of producing goods or services for sale, that are held for rental to others, or that are held for administrative purposes also commonly referred to as fixed assets (FA)
- t. **Regulated Activities:** Activities performed by the utility to make profit permitted by the terms of License.
- u. **SCADA:** Supervisory Control and Data Acquisition
- v. **Substation:** Electric installation for the purpose of electric energy conversion and distribution.

- w. **Technical services building:** The buildings that accommodate the part of utilities operational personnel and activities performed in workshops, service stations and stores.
- x. **The period of Regulation:** The time period tariff is set by the Commission for.
- y. **Transmission Network:** Transmission network means electricity transmission facility, which connects receiving points to delivery points. Transmission Grid includes all transmission facilities operating above 110kV, including substations and transmission lines, also electricity circuits operating at 35 and 110kV, and relevant substations that are specifically identified in the transmission license and are used for the system and inter-system transit of electricity.
- z. **Transmission of Electricity:** Transmission of Electricity means operation of the transmission network for the purpose of transporting electricity (capacity) through the transmission network from the point of receipt to the point of delivery.
- z <sup>1</sup> **Truck:** Intended for cargo transportation vehicle with a maximum authorized mass of which exceeds 3 500 kg.**Z** <sup>3</sup>

## **Article 3. Instructions for 2100 Property Plant and Equipment**

### **2110 Land**

1. Purpose of Account:
  - a. The account “2110 Land” shall include the cost of land used in connection with company activities.
  - b. Under the major account “2110 Land”, comes subgroups - “2110.1 Land: Regulated Activity” and “2110.2 Land: Non-Regulated Activity”.
2. Comments:
  - a. Do not include in the land cost preliminary workings related to construction, such as clearing and grading of. Such costs shall be included in the appropriate accounts directly benefitted.

#### **2110.1 Land: Regulated Activity**

1. Purpose of Account:
  - a. The account “2110.11 Land: Regulated Activity” shall include cost of land parcels used to place the buildings, constructions, machinery and equipment and transferring assets in operation, used in activities permitted by the terms of License.
  - b. The account- “2110.11 Land: Regulated Activity “is the aggregative account for: “2110.11 Land: Regulated Activity, Dispatch” and 2110.12 Land: Regulated Activity, Transmission.
2. Comments:
  - a. To classify and attribute land parcels to regulated and non-regulated activities, also dispatch and transmission of electricity accounts is mandatory.
  - b. Attribution of land parcels and separately recording cost to voltage classes may be optional and refers to decision of utility.

#### **2110.11 Land: Regulated Activity, Dispatch**

1. Purpose of Account:
  - a. The account “2110.11 Land: Regulated Activity, Dispatch” shall include cost of land parcels to place buildings, constructions, machinery and equipment, transferring assets in operation used in dispatch of electricity.

#### **2110.12 Land: Regulated Activity, Transmission**

1. Purpose of Account:
  - a. The account “2110.12 Land: Regulated Activity, Transmission “ shall include cost of land parcels used to place buildings, constructions, machinery and equipment and transferring assets in operation, used in transmission of electricity.
  - b. Under the account 2110.12 are subaccounts classified by voltage class, technical and administrative usage.
2. Comment:
  - a. Scale for Nominal Voltage used to classify accounts matches existing voltage class scale used in transmission of electricity in Georgia and comprise voltages 500, 400, 330, 220, 110, 35, 6/10 kV.
  - b. The account “2110 12 Land: Regulated Activity, Transmission “is the aggregative account for 2110.121-2110.129 as defined below:

#### **2110.121 Land: Regulated Activity, Transmission of 500 kV**

1. Purpose of Account:
  - a. The account “2110.121 Land: Regulated Activity, Transmission of 500 kV “shall include cost of land parcels used to place buildings, constructions, machinery and equipment, and transferring assets in operation, meant for 500 kV nominal voltage and used in transmission of electricity.

#### **2110.122 Land: Regulated Activity, Transmission of 400 kV**

1. Purpose of Account:
  - a. The account “2110.122 Land: Regulated Activity, Transmission of 400 kV “shall include cost of land parcels used to place buildings, constructions, machinery and equipment, and



transferring assets in operation, meant for 400 kV nominal voltage and used in transmission of electricity.

**2110.123 Land: Regulated Activity, Transmission of 330 kV**

1. Purpose of Account:

- a. The account "2110.123 Land: Regulated Activity, Transmission of 330 kV" shall include cost of land parcels used to place buildings, constructions, machinery and equipment, and transferring assets in operation, meant for 330 kV nominal voltage and used in transmission of electricity.

**2110.124 Land: Regulated Activity, Transmission of 220 kV**

1. Purpose of Account:

- a. The account "2110.124 Land: Regulated Activity, Transmission of 220 kV" shall include cost of land parcels used to place buildings, constructions, machinery and equipment and transferring assets in operation, meant for 220 kV nominal voltage and used in transmission of electricity.

**2110.125 Land: Regulated Activity, Transmission of 110 kV**

1. Purpose of Account:

- a. The account "2110.125 Land: Regulated Activity, Transmission of 110 kV" shall include cost of land parcels used to place buildings, constructions, machinery and equipment and transferring assets in operation, meant for 110 kV nominal voltage and used in transmission of electricity.

**2110.126 Land: Regulated Activity, Transmission of 35 kV**

1. Purpose of Account:

- a. The account "2110.126 Land: Regulated Activity, Transmission of 35 kV" shall include cost of land parcels used to place buildings, constructions, machinery and equipment, and transferring assets in operation, meant for 35 kV nominal voltage and used in transmission of electricity.

**2110.127 Land: Regulated Activity, Transmission of 6/10 kV**

1. Purpose of Account:

- a. The account "2110.121 Land: Regulated Activity, Transmission of 6/10 and below kV" shall include cost of land parcels used to place buildings, constructions, machinery and equipment, and transferring assets in operation, meant for 6/10 and below kV nominal voltage and used in transmission of electricity.

**2110.128 Land: Regulated Activity, Transmission Technical Services**

1. Purpose of Account:

- a. The account "2110.128 Land: Regulated Activity, Transmission Technical Services" shall include cost of land parcels used to place buildings, constructions and transferring assets in operation, to accommodate and support technical services used in transmission of electricity such as-service station, store, workshop.

**2110.129 Land: Regulated Activity, Transmission Administration**

1. Purpose of Account:

- a. The account "2110.129 Land: Regulated Activity, Transmission Administration" shall include cost of land parcels used to place buildings, constructions and transferring assets in operation, to accommodate and support administrative services used in transmission of electricity.

**2110.2 Land: Non-Regulated Activity**

1. Purpose of Account:

- a. The account "2110.2 Land: Non-Regulated Activity" shall include cost of land parcels used to place building, construction, machinery and equipment, and transferring assets in operation,

to carry out or attributable to other activities than permitted by the prescribed terms in Licenses.

## **2120 Construction in Progress**

### **1. Purpose of Account:**

- a. The account "2120 Construction in Progress" shall include cost of, uncompleted construction.
- b. "2120 Construction in Progress" is a PPE account which includes costs of projects under construction (own or contracted) are recorded.

### **2. Comment:**

- a. Expenditures on different projects under construction should be included in separate subaccounts under the major account. In case of self-construction it's required cost item breakdown by nature.
- b. This account not require classification by voltage classes, since only after commissioning of project, each unit should be classified and distributed to appropriate account.
- c. Depreciation begins after the asset has been placed into service.

## **2130 Buildings**

### **1. Purpose of Account:**

- a. The account "2130 Buildings" shall include the total cost of buildings in operation.
- b. Under the major account "2130 Buildings", comes subgroup - "2130.1 Building: Regulated Activity" and "2130.2 Buildings: Non-Regulated Activity".

### **2. Comment:**

- a. Items of cost included in the account "2130 Buildings": are as follows:
  - a.a Items which are associated with and form part of the building, such as elevator shaft, roof, light, ventilating etc.
  - a.b Original fencing, foundations.
  - a.c Landscaping, lawns,
  - a.d Sidewalks and pavements pertaining to the buildings.

### **2130.1 Building: Regulated Activity**

#### **1. Purpose of Account:**

- a. The account "2130.1 Building: Regulated Activity" shall include the cost of buildings in operation used for the activities permitted by the terms of License.
- b. The account "2130.1 Building: Regulated Activity" is the aggregative account for: "2130.11 Building: Regulated Activity, Dispatch" and "2130.12 Building: Regulated Activity, Transmission".

### **2130.11 Building: Regulated Activity, Dispatch**

#### **1. Purpose of Account:**

- a. The account "2130.11 Building: Regulated Activity, Dispatch" shall include costs of buildings that are in operation, used for the purpose of dispatch of electricity.

### **2130.12 Building: Regulated Activity, Transmission**

#### **1. Purpose of Account:**

- a. The account Buildings "2130.12 Building: Regulated Activity, Transmission" shall include cost of buildings in operation, used for the purpose of transmission of electricity.
- b. The account "2130.12 Building: Regulated Activity, Transmission" is an aggregative account for 2130.121-2130.129 as defined below

#### **2. Comment:**

- a. Under account 2130.12 subaccounts are classified by voltage class, technical and administrative usage.

- b. Scale for Nominal Voltage used to classify accounts, match existing voltage class scale used in transmission of electricity in Georgia and comprise voltages 500, 400, 330, 220, 110, 35, 6/10 kV.
- c. Categorizing buildings according its purpose of use comprise three main types of usage: Buildings to house operational personnel, machinery and equipment, i.e. attributable to direct operating activities; buildings for technical services and buildings accommodating company's administrative services.
- d. Type of building:
  - d.a Buildings to carry out operational work, to house personnel and electrical equipment such as indoor switchgear, transformers, automation and relay protection equipment, control and communication equipment.
  - d.b Buildings for Technical Services: Buildings used for workshops to carry out repairing and laboratory (testing) works or producing goods; Buildings for service stations to keep vehicles operable and to house repairing equipment. Buildings to store, keep materials and supplies, receive and load goods for transportation.
  - d.c Buildings that accommodates administrative services, the companies executive team as well as other administrative functions such as accounting, legal, planning and research, customer services, payroll etc.
- e. Attribution of buildings to the nominal voltage shall be carried out based on electrical equipment highest voltage that this building accommodating or designated for.
- f. Category of building, liable to inclusion to this account:
  - f.a Roofed and walled structure built for permanent use and includes all fixtures permanently attached to and made part of a building
  - f.b The construction of quickly assembled buildings on the basis of self-supporting panels, constructions on the basis of the metal frame;
- g. Buildings should be categorized by the purpose of use and attribution to the electrical equipment voltage class should be carried out. Then cost of buildings should be assigned to the appropriate account.

**2130.121 Building: Regulated Activity, Transmission of 500 kV**

1. Purpose of Account:

- a. The account "2130.121 Building: Regulated Activity, Transmission of 500 kV" shall include cost of buildings in operation, attributable to the electric equipment in operation voltage class 500 kV.

**2130.122 Building: Regulated Activity, Transmission of 400 kV**

1. Purpose of Account:

- a. The account "2130.122 Building: Regulated Activity, Transmission of 400 kV" shall include cost of buildings in operation, attributable to the electric equipment in operation voltage class 400 kV.

**2130.123 Building: Regulated Activity, Transmission of 330 kV**

1. Purpose of Account:

- a. The account "2130.123 Building: Regulated Activity, Transmission of 330 kV" shall include cost of buildings in operation, attributable to the electric equipment voltage class 330 kV.

**2130.124 Building: Regulated Activity, Transmission of 220 kV**

1. Purpose of Account:

- a. The account "2130.124 Building: Regulated Activity, Transmission of 220 kV" shall include cost of buildings in operation, attributable to the electric equipment voltage class 220 kV.

**2130.125 Building: Regulated Activity, Transmission of 110 kV**

1. Purpose of Account:

- a. The account "2130.125 Building: Regulated Activity, Transmission of 110 kV" shall include cost of buildings in operation, attributable to the electric equipment in operation voltage class 110 kV.

**2130.126 Building: Regulated Activity, Transmission of 35 kV**

1. Purpose of Account:

- a. The account "2130.126 Building: Regulated Activity, Transmission of 35 kV" shall include cost of buildings in operation, attributable to the electric equipment in operation voltage class 35 kV.

**2130.127 Building: Regulated Activity, Transmission of 6/10 and below kV**

1. Purpose of Account:

- a. The account "2130.127 Building: Regulated Activity, Transmission of 6/10 and below kV" shall include cost of buildings in operation, attributable to the electric equipment in operation voltage class 6/10 and below kV.

**2130.128 Building: Regulated Activity, Transmission Technical Services**

1. Purpose of Account:

- a. The account "2130.128 Building: Regulated Activity, Transmission Technical Services" shall include cost of buildings in operation, used for the purposes to accommodate technical services used in transmission of electricity.

**2130.129 Building: Regulated Activity, Transmission Administration**

1. Purpose of Account:

- a. The account "2130.129 Building: Regulated Activity, Transmission Administration" shall include cost of buildings in operation, used for the purposes of administrative services used in transmission of electricity.

**2130.2 Buildings: Non-Regulated Activity**

1. Purpose of Account:

- a. The account "2130.2 Buildings: Non-Regulated Activity" shall include cost of buildings in operation, used for the purposes to carry out or attributable to other activities than permitted by the prescribed terms in License\*.

**2140 Constructions**

1. Purpose of Account:

- a. The account "2140 Constructions" shall include the cost of constructions in operation
- b. Under the major account "2140 Constructions", comes subgroup - "2140.1 Construction: Regulated Activity" and "2140.2 Constructions: Non-Regulated Activity"

**2140.1 Constructions: Regulated Activity**

1. Purpose of Account:

- a. The account "2140.1 Constructions: Regulated Activity" shall include cost of constructions in operation, used for the activities permitted by the terms of License\*.
- b. The account "2140 Constructions Regulated Activity" is the aggregative account for: "2140.11 Constructions: Regulated Activity, Dispatch" and "2140.12 Constructions: Regulated Activity, Transmission".

**2140.11 Constructions: Regulated Activity, Dispatch**

1. Purpose of Account:

- a. The account "2140.11 Constructions: Regulated Activity, Dispatch" shall include cost of constructions in operation, used for the purposes of Dispatch of Electricity.

**2140.12 Constructions: Regulated activity, Transmission**

1. Purpose of Account:

- a. The account "2140.12 Constructions Regulated Activity Transmission" shall include costs of constructions in operation used for the purposes of Transmission of Electricity.

- b. The account “2140.12 Constructions: Regulated, activity Transmission “is an aggregative account for 2140.121-2140.127 as defined below
2. Comment:
- a. Under account 2140.12 subaccounts are classified by voltage class, technical and administrative usage.
  - b. Scale for Nominal Voltage used to classify accounts, match existing voltage class scale used in Transmission of Electricity in Georgia and comprise voltages 500, 400, 330, 220, 110, 35, 6/10 kV.
  - c. Categorizing construction according its purpose of use comprises three main types of usage: Construction attributable to direct operating activities; to technical services and to company's administrative services.
  - d. Type of constructions:
    - d.a Constructions used for the purpose of transmission of electricity such as: Cable trenches, spotlight towers, oil linkage reservoirs and etc.
    - d.b Construction in connections to technical services: Constructions such as fencing and sheds in connection to workshops, store and service stations.
    - d.c Constructions in connection to administrative services: Constructions such as pole for flag, roads, sheds etc. in connection to administrative services buildings.
  - e. Example items of constructions are:
    - e.a The roads, trails, bridges trail sidewalks and pavements pertaining to the constructions. Fences, sheds.
    - e.b Cable trenches, conduits, ducts in substation.
    - e.c The retaining walls, berms and riprap.
    - e.d Diverters for erosion control to protect tower foundations constructed in rivers or streams.
    - e.e Reservoirs for oil linkage, storage tanks froming construction, other reservoirs.
    - e.f Drainage and sewerage systems
    - e.j Ventilation shafts, cable wells.
    - e.h Metal Constructions: Outdoor switchgear portals; antenna and spotlight towers; lightning towers and poles:
    - e.i Items such as foundations which are associated with and form part of the constructions
  - f. Attribution of constructions to the nominal voltage shall be carried out based on electrical installations highest nominal voltage this construction designated for.

**2140.121 Construction: Regulated Activity, Transmission of 500 kV**

1. Purpose of Account:

- a) The account “2140.121 Construction: Regulated Activity, Transmission of 500 kV” shall include cost of constructions in operation, used for nominal voltage 500 kV or attributable to electric equipment in operation voltage class 500 kV.

**2140.122 Construction: Regulated Activity, Transmission of 400 kV**

1. Purpose of Account:

- a. The account “2140.122 Construction: Regulated Activity, Transmission of 400 kV” shall include cost of constructions in operation, used for nominal voltage 400 kV or attributable to electric equipment in operation voltage class 400 kV.

**2140.123 Construction: Regulated Activity, Transmission of 330 kV**

1. Purpose of Account:

- a. The account “2140.123 Construction: Regulated Activity, Transmission of 330 kV” shall include cost of constructions in operation, used for nominal voltage 330 kV or attributable to electric equipment in operation voltage class 330 kV...

**2140.124 Construction: Regulated Activity, Transmission of 220 kV**

1. Purpose of Account:

- a. The account “2140.124 Construction: Regulated Activity, Transmission of 220 kV” shall include cost of constructions in operation, used for nominal voltage 220 kV or attributable to electric equipment in operation voltage class 220 kV

**2140.125 Construction: Regulated Activity, Transmission of 110 kV**

1. Purpose of Account:

- a. The account "2140.125 Construction: Regulated Activity, Transmission of 110 kV" shall include cost of constructions in operation, used for nominal voltage 110 kV or attributable to electric equipment in operation voltage class 110 kV.

**2140.126 Construction: Regulated Activity, Transmission of 35 kV**

1. Purpose of Account:

- a. The account "2140.126 Construction: Regulated Activity, Transmission of 35 kV" shall include cost of constructions in operation, used for nominal voltage 35 kV or attributable to electric equipment in operation voltage class 35 kV.

**2140.127 Construction: Regulated Activity, Transmission of 6/10 and below kV**

1. Purpose of Account:

- a. The account "2140.127 Construction: Regulated Activity, Transmission of 6/10 and below kV" shall include cost of constructions in operation, used for nominal voltage 6/10 and below kV or attributable to electric equipment in operation voltage 6/10 and below.

**2140.128 Construction: Regulated Activity, Transmission Technical Services**

1. Purpose of Account:

- a. The account "2140.128 Construction: Regulated Activity, Transmission Technical Services" shall include cost of constructions in operation, used for the purposes to or attributable to technical services used in Transmission of Electricity.

**2140.129 Construction: Regulated Activity, Transmission Administration**

1. Purpose of Account:

- a. The account "2140.129 Construction: Regulated Activity, Transmission Administration" shall include cost of constructions in operation used for the purposes or attributable to administrative services in Transmission of Electricity.

**2140.2 Constructions: Non-Regulated Activity**

1. Purpose of Account:

- a. The accounts for "2140.2 Constructions: Non-Regulated Activity" shall include cost of constructions in operation, used for the purposes to carry out or attributable to other activities than permitted by the prescribed terms in License.

**2150 Machinery and Equipment**

1. Purpose of Account:

- a. The account "2150 Machinery and Equipment" shall include cost of owned machinery and equipment in operation.
- b. Under the major account "2150 Machinery and Equipment" comes subgroup: "2150.1 Machinery and Equipment: Regulated Activity" and "2150.2 Machinery and equipment used for Non-Regulated Activity".

**2150.1 Machinery and Equipment: Regulated Activity**

1. Purpose of Account:

- a. The account "2150.1 Machinery and Equipment: Regulated Activity" shall include cost of machinery and equipment in operation, used for the purposes of transmission and dispatch of electricity.
- b. The account "2150.1 Machinery and Equipment: Regulated Activity" is the aggregative account for: "2150.11 Machinery and equipment: Regulated Activity, Dispatch" and "2150.12 Machinery and equipment: Regulated Activity, Transmission".

**c. 2150.11 Machinery and equipment: Regulated Activity, Dispatch**

**1. Purpose of Account:**

- a. The account "2150.11 Machinery and equipment: Regulated Activity, Dispatch" shall include cost of machinery and equipment in operation, used for the purposes of Dispatch of Electricity.

**d. 2150.12 Machinery and equipment: Regulated Activity, Transmission**

**1. Purpose of Account:**

- a. The account "2150.12 Machinery and equipment: Regulated Activity, Transmission" shall include cost of machinery and equipment in operation, used for the purposes of transmission of electricity.
- b. The account "2150.12 Machinery and equipment: Regulated Activity, Transmission" is the aggregative account for 2150.121-2150.128 as defined below:

**2. Comment:**

- a. Under account 2150.12 subaccounts are classified by voltage class, major type of equipment and technical usage.
- b. Scale for Nominal Voltage used to classify accounts, match existing Voltage Class scale used in Transmission of Electricity in Georgia and comprise voltages 500, 400, 330, 220, 110, 35, 6/10 kV.
- c. Categorizing machinery and equipment according its purpose of use comprises several main type of usage in parallel to the option to add other ones: Electrical installations and equipment used in substations, automation and relay protection equipment, metering equipment, communication equipment and equipment used for technical services.

**c.a Transmission Substation**

c.a.a It shall include the cost of installation of equipment in substations, including transformers, busbar, switchgear, etc., which are used to change power characteristics in connection with transmission of electricity.

c.a.b Items for substation equipment:

c.a.b.a Bus compartments, concrete, brick, and sectional steel, including items permanently attached thereto.

c.a.b.b Conduit, including concrete and iron duct runs not a part of a building.

c.a.b.c Control equipment, including batteries battery charging equipment, transformers, remote relay boards, and connections

c.a.b.d Conversion equipment, including transformers, indoor and outdoor, frequency changers, motor generator sets, rectifiers, synchronous converters, motors, cooling equipment, and associated connections

c.a.b.e Fences.

c.a.b.f Fixed and synchronous condensers, including transformers, switching equipment blowers, motors and connections.

c.a.b.g Foundations and settings specially constructed for and not expected to outlast the apparatus for which provided.

c.a.b.h General station equipment, including air compressors, motors, hoists, cranes, test equipment, ventilating equipment, etc.

c.a.b.i Platforms, railings, steps, gratings, etc. appurtenant to apparatus listed herein.

c.a.b.j Primary and secondary voltage connections, including bus runs and supports, insulators, potheads, lightning arresters, cable and wire runs from and to outdoor connections or to manholes and the associated regulators, reactors, resistors, surge arresters, and accessory equipment.

c.a.b.k Switchboards, including meters, relays, control wiring, etc.

c.a.b.l Switching equipment, indoor and outdoor, including oil circuit

- breakers and operating mechanisms, truck switches, and disconnects switches
  - c.a.b.m Tools and appliances.
- c.b Transmission Automation and Relay Protection**
  - c.b.a It shall include the cost of installation of automation and relay protection systems, that consists of single or multiple protective measuring relays plus auxiliary devices that provide scheme logic functions.
  - c.b.b Items of Automation and Relay Protection System:
    - c.b.b.a Relays, Panels and enclosures, switches
    - c.b.b.b Relay cases, mounting hardware, terminations, isolating devices and wiring.
    - c.b.b.c Fire and thermal protection devices.
    - c.b.b.d Control cables.
    - c.b.b.e Transducers, transmitters.
    - c.b.b.f Synchronization equipment.
    - c.b.b.g Instrument transformers.
    - c.b.b.h Signalization devices, mounting hardware, terminations, isolating devices and wiring
    - c.b.b.i Other miscellaneous mounting and connecting equipment, measuring and auxiliary relay cases, mounting hardware, terminal blocks, crimps, current links, and fuses; AC current switches, DC blocking switches, AC wiring, DC wiring, and panel interconnecting cables.
- c.c Transmission Metering**
  - c.c.a It shall include the cost of installation of metering equipment that can be used for the purposes of revenue metering, Interchange metering and generation integration metering.
  - c.c.b Items for metering equipment include:
    - c.c.b.a Different category of meter
    - c.c.b.b Enclosure to house meter and its supports
    - c.c.b.c Instrument transformers
    - c.c.b.d Connection and communication devices and wiring
    - c.c.b.e Cost of installation, testing and calibration.
  - c.c.c It is optional separation of meters by type of usage and refers to the appropriate decision of utility.
- c.d Transmission Optic Communication Use of separate cables (fiber optic)**
  - c.d.a It shall include the cost of installations of communication equipment used to acquire or share live data and information and transmit over suitable communication medium - fiber optic cable to control protect and dispatch transmission network. It also process orders from the SCADA.
  - c.d.b Items Remote Terminal Units (RTU) comprise of:
    - c.d.b.a Central processing unit (CPU), modules, volatile memory and nonvolatile memory
    - c.d.b.b Panels and enclosures
    - c.d.b.c Cases, mounting hardware, terminations, isolating devices and wiring
    - c.d.b.d Multiplexor and amplifier
    - c.d.b.e Power supply with a backup battery,



- c.d.b.f Surge protection,
- c.d.b.g Other auxiliary equipment.

**c.e Transmission Other Communication**

**c.e.a Power Line Carrier Equipment (PLC)**

- c.e.a.a It shall include the cost of installations of communication equipment used to acquire or share live data and information and transmit over suitable communication medium – overhead conductors
- c.e.a.b Items Power Line Carrier (PLC) consists of:
- c.e.a.b.a Terminal equipment (e.g., transmitters, receivers, tone equipment, master oscillator, amplifiers, and ancillary equipment) at each end of the power line.
- c.e.a.b.b Coupling equipment (e.g., line traps, couplers, co-axial cables and hybrid equipment) that connects the terminal equipment to the power line.
- c.e.a.b.c Panels, mounting hardware, terminations, isolating devices and wiring.

**c.e.b Radio Communication equipment**

- c.e.b.a It shall include the cost of installations of radio communication equipment used to acquire or share live data and information and transmit over suitable communication medium such as coaxial cable or radio signals.
- c.e.b.b Items of radio communication equipment:
  - c.e.b.b.a Radio antennas
  - c.e.b.b.b Radio transmitters(ing) and receivers (ing) sets
  - c.e.b.b.c Duplexers
  - c.e.b.b.d Intermodulation suppression device
  - c.e.b.b.e Combiners and Multicouplers
  - c.e.b.b.f Grounding system, storage batteries and other sources of power supply
  - c.e.b.b.g Base and repeater stations, serviceable and unserviceable stations
- c.e.c Since listed systems may comprise support of several functions which refers to both transmission and dispatch of electricity (i.e. fiber optic cable and RTU's may serves for interconnection between substations for automation and protection and in parallel it is a part of SCADA system that for communication medium use fiber optic and also microwaves) inclusion of communication equipment and separation by type of services optional and refers to the appropriate decision of utility.
- c.e.d Under account where cost of "Transmission other communication equipment" shall be recorded are sub-accounts classified according type of communication equipment.

**c.f Technical Services Machinery and equipment**

c.f.a It shall include the cost of installations of equipment for technical services to carry out activities performed in workshops, fields, store, and service stations:

c.f.b Type of equipment:

c.f.b.a Store Equipment – it is equipment used for receiving shipping, handling and storing of materials and supplies. Equipment may be portable or stationary.

c.f.b.b Workshop and service station equipment – it is a stationary or portable tools, implements and equipment (Anvils, Auto repair shop equipment, Cable pulling equipment, Concrete mixers, Drill presses, etc.) used in construction, repair and laboratory testing works, specifically provided for and not attributable to other equipment used for utility activities.

c.f.d Items of technical services equipment

c.f.b.a Workshop and Service Station equipment and tools.

c.f.b.a.a Air compressors

c.f.b.a.b Anvils

c.f.b.a.c Automobile repair shop equipment.

c.f.b.a.d Battery charging equipment

c.f.b.a.e Belts, shafts and countershafts.

c.f.b.a.f Cable pulling equipment.

c.f.b.a.g Concrete mixers.

c.f.b.a.h Drill presses, derricks.

Electric equipment, Engines

Forges.

c.f.b.a.i Foundations and settings specially constructed for and not expected to outlast the equipment for which provided.

c.f.b.a.j Greasing tools and equipment.

c.f.b.a.k Hoists, Ladders, Lathes

c.f.b.a.l Pipe threading and cutting tools

c.f.b.a.m Machine tools, Motors and motor-driven tools.

c.f.b.a.n Gas producers, gasoline pumps, oil pumps and storage tanks

c.f.b.a.o Pneumatic tools, Pumps and riveters, Smithing equipment, Tool racks, Vises, Welding apparatus, Work benches

c.f.b.b Laboratory Equipment

c.f.b.b.a Ammeters.

c.f.b.b.b Current batteries.

c.f.b.b.c Frequency changers.

c.f.b.b.d Galvanometers. Inductometers. Laboratory standard millivolt meters. Laboratory standard volt meters.

c.f.b.b.e Meter-testing equipment. Millivolt meters.

c.f.b.b.f Motor generator sets.

c.f.b.b.g Panels.

c.f.b.b.h Phantom loads. Portable graphic ammeters, voltmeters, and wattmeters.

c.f.b.b.i Portable loading devices. Potential batteries. Potentiometers.

c.f.b.b.j Rotating standards.

c.f.b.b.k Standard cell, reactance, resistor, and shunt.

c.f.b.b.l Switchboards. Synchronous timers. Testing panels. Testing resistors.

c.f.b.b.m Transformers. Voltmeters.

c.f.b.b.n Other testing, laboratory, or research equipment not provided for

elsewhere.

c.f.b.c     Store Equipment

c.f.b.c.a	Chain falls.
c.f.b.c.b	Counters.
c.f.b.c.c	Cranes (portable).
c.f.b.c.d	Elevating and stacking equipment (portable).
c.f.b.c.e	Hoists.
c.f.b.c.f	Lockers.
c.f.b.c.g	Scales.
c.f.b.c.h	Shelving.
c.f.b.c.i	Storage bins.
c.f.b.b.j	Wheelbarrows.

**2150.121            500 kV Machinery and Equipment: Regulated Activity, Transmission**

1. Purpose of Account:

- a. The account "2150.121 500 kV Transmission Machinery and Equipment: Regulated Activity, Transmission" shall include cost of machinery and equipment in operation, used for or attributable to nominal voltage 500 kV.
- b. The account "2150.121 500 kV Machinery and Equipment: Regulated Activity, Transmission" is the aggregative account for 2150.1211 – 2150.1219 as defined below:

**2150.1211            500 kV Transmission Substations**

1. Purpose of Account:

- a. The account "2150.1211 500 kV Transmission Substations" shall include cost of electric equipment and installations attributable to substation equipment 500 kV voltage class in operation, used for transmission of electricity.

**2150.1212            500 kV Transmission Automation and Relay Protection**

1. Purpose of Account:

- a. The account "2150.1212 500 kV Transmission Automation and Relay Protection" shall include cost of automation and relay protection equipment in operation, used for, or attributable to nominal voltage 500 kV related to transmission of electricity.

**2150.1213            500 kV Transmission Metering**

1. Purpose of Account:

- a. The account "2150.1213 500 kV Transmission Metering" shall include cost meters and devices in operation, to carry out metering of nominal voltage 500 kV used in transmission of electricity.

**2150.1214            500 kV Transmission Optic Communication**

1. Purpose of Account:

- a. The account "2150.1214 500 kV Transmission Optic Communication" shall include cost of communication equipment in operation, using fiber optic cables as for communication medium, related to electric installations 500 kV nominal voltage in operation and used in transmission of electricity.

**2150.1215            500 kV Transmission Other Communication**

1. Purpose of Account:

- a. The account " 2150.1215 500 kV Transmission Other Communication" shall include cost of communication equipment in operation, related to electric installations 500 kV nominal voltage in operation, used in transmission of electricity.

**2150.1216            Reserved**

1. Purpose of Account:

- a. Reserved

**2.            2150.1217            Reserved**

1. Purpose of Account:

- a. Reserved

**2150.1218            Reserved**

1. Purpose of Account:

- a. Reserved

**2150.1219            500 kV Transmission other**

1. Purpose of Account:

- a. The account "2150.1219 500 kV Transmission other" shall include the cost of machinery and equipment in operation, used for, or attributable to nominal voltage 500 kV not included in accounts listed above.

**2150.122            400 kV Machinery and Equipment: Regulated Activity, Transmission**

1. Purpose of Account:

- a. The account "2150.121 400 kV Transmission Machinery and Equipment: Regulated Activity, Transmission" shall include cost of machinery and equipment in operation, used for, or attributable to nominal voltage 400 kV.
- b. The account "2150.122 400 kV Machinery and Equipment: Regulated Activity, Transmission" is the aggregative account for 2150.1221-2150.1229 as defined below:

**2150.1221            400 kV Transmission Substations**

1. Purpose of Account:

- a. The account " 2150.1221 400 kV Transmission Substations" shall include cost of electric equipment and installations attributable to substation equipment 400 kV voltage class in operation, used for transmission of electricity.

**2150.1222            400 kV Transmission Automation and Relay Protection**

1. Purpose of Account:

- a. The account " 2150.1222 400 kV Transmission Automation and Relay Protection" shall include cost of automation and relay protection equipment in operation, used for, or attributable- nominal voltage 400 kV related to transmission of electricity.

**2150.1223            400 kV Transmission Metering**

1. Purpose of Account:

- a. The account "2150.1223 400 kV Transmission Metering" shall include cost meters and devices in operation, to carry out metering of nominal voltage 400 kV used in transmission of electricity.

**2150.1224            400 kV Transmission Optic Communication**

1. Purpose of Account:

- a. The account "2150.1224 400 kV Transmission Optic Communication" shall include cost of communication equipment in operation, using fiber optic cables as for communication medium, related to electric installations 400 kV nominal voltage in operation and used in transmission of electricity.

**2150.1225            400 kV Transmission Other Communication**

1. Purpose of Account:

- a. The account "2150.1225 400 kV Transmission Other Communication" shall include cost of communication equipment in operation, related to electric installations 400 kV nominal voltage in operation, used in transmission of electricity.

**2150.1226            Reserved**

1. Purpose of Account:

- a. Reserved

**2150.1227            Reserved**

1. Purpose of Account:

- a. Reserved

**2150.1228            Reserved**

1. Purpose of Account:

- a. Reserved

**2150.1229            400 kV Transmission other**

1. Purpose of Account:

- a. The account "2150.1229 400 kV Transmission other" shall include the cost of machinery and equipment in operation, used for, or attributable to nominal voltage 400 kV not included in accounts listed above.

**2150.123            330 kV Machinery and Equipment: Regulated Activity, Transmission**

1. Purpose of Account:

- a. The account "2150.123 330 kV Transmission Machinery and Equipment: Regulated Activity, Transmission" shall include cost of machinery and equipment in operation used for, or attributable to nominal voltage 330 kV
- b. The account "2150.123 330 kV Machinery and Equipment: Regulated Activity, Transmission" is the aggregative account for 2150.1231 – 2150.1239 as defined below:

**2150.1231            330 kV Transmission Substations**

1. Purpose of Account:

- a. The account "2150.1231 330 kV Transmission Substations" shall include cost of electric equipment and installations attributable to substation equipment 330 kV voltage class in operation, used for transmission of electricity.

**2150.1232            330 kV Transmission Automation and Relay Protection**

1. Purpose of Account:

- a. The account "2150.1232 330 kV Transmission Automation and Relay Protection" shall include cost of automation and relay protection equipment in operation, used for, or attributable- nominal voltage 330 kV related to transmission of electricity.

**2150.1233            330 kV Transmission Metering**

1. Purpose of Account:

- a. The account "2150.1233 330 kV Transmission Metering" shall include cost meters and devices in operation, to carry out metering of nominal voltage 330 kV used in transmission of electricity.

**2150.1234            330 kV Transmission Optic Communication**

1. Purpose of Account:

- a. The account "2150.1234 330 kV Transmission Optic Communication" shall include cost of communication equipment in operation, using fiber optic cables as for communication medium, related to electric installations 330 kV nominal voltage in operation and used in transmission of electricity.

**2150.1235            330 kV Transmission Other Communication**

1. Purpose of Account:

- a. The account " 2150.1235 330 kV Transmission Other Communication" shall include cost of communication equipment in operation, related to electric installations 330 kV nominal voltage in operation, used in transmission of electricity.

**2150.1236            Reserved**

1. Purpose of Account:

- a. Reserved

**2150.1237            Reserved**

1. Purpose of Account:

- a. Reserved

**2150.1228            Reserved**

1. Purpose of Account:

- a. Reserved

**2150.1239            330 kV Transmission other**

1. Purpose of Account:

- a. The account "2150.1229 330 kV Transmission other" shall include the cost of machinery and equipment in operation, used for, or attributable to nominal voltage 330 kV not included in accounts listed above.

**2150.124            220 kV Machinery and Equipment: Regulated Activity, Transmission**

1. Purpose of Account:

- a. The account "2150.123 220 kV Transmission Machinery and Equipment: Regulated Activity, Transmission" shall include cost of machinery and equipment in operation used for, or attributable to nominal voltage 220 kV.
- b. The account "2150.124 220 kV Machinery and Equipment: Regulated Activity, Transmission" is the aggregative account for 2150.1241-2150.1249 as defined below:

**2150.1241            220 kV Transmission Substations**

1. Purpose of Account:

- a. The account " 2150.1241 220 kV Transmission Substations" shall include cost of electric equipment and installations attributable to substation equipment 220 kV voltage class in operation, used for transmission of electricity.

**2150.1242            220 kV Transmission Automation and Relay Protection**

1. Purpose of Account:

- a. The account " 2150.1242 220 kV Transmission Automation and Relay Protection" shall include cost of automation and relay protection equipment in operation, used for, or attributable- nominal voltage 220 kV related to transmission of electricity.

**2150.1243            220 kV Transmission Metering**

1. Purpose of Account:

- a. The account "2150.1243 220 kV Transmission Metering" shall include cost meters and devices in operation, to carry out metering of nominal voltage 220 kV used in transmission of electricity.

**2150.1244            220 kV Transmission Optic Communication**

1. Purpose of Account:

- a. The account "2150.1244 220 kV Transmission Optic Communication" shall include cost of communication equipment in operation, using fiber optic cables as for communication

medium, related to electric installations 220 kV nominal voltage in operation and used in transmission of electricity.

**2150.1245            220 kV Transmission Other Communication**

1. Purpose of Account:

- a. The account " 2150.1245 220 kV Transmission Other Communication" shall include cost of communication equipment in operation, related to electric installations 220 kV nominal voltage in operation, used in transmission of electricity.

**2150.1246            Reserved**

1. Purpose of Account:

- a. Reserved

**2150.1247            Reserved**

1. Purpose of Account:

- a. Reserved

**2150.1248            Reserved**

1. Purpose of Account:

- a. Reserved

**2150.1249            220 kV Transmission other**

1. Purpose of Account:

- a. The account "2150.1249 220 kV Transmission other" shall include the cost of machinery and equipment in operation, used for, or attributable to nominal voltage 220 kV not included in accounts listed above.

**2150.125            110 kV Machinery and Equipment: Regulated Activity, Transmission**

1. Purpose of Account:

- a. The account "2150.125 110 kV Transmission Machinery and Equipment: Regulated Activity, Transmission" shall include cost of machinery and equipment in operation used for, or attributable to nominal voltage 110 kV.
- b. The account "2150.125 110 kV Machinery and Equipment: Regulated Activity, Transmission" is the aggregative account for 2150.1251-2150.1259 as defined below:

**2150.1251            110 kV Transmission Substations**

1. Purpose of Account:

- a. The account " 2150.1251 110 kV Transmission Substations" shall include cost of electric equipment and installations attributable to substation equipment 110 kV voltage class in operation, used for transmission of electricity.

**2150.1252            110 kV Transmission Automation and Relay Protection**

1. Purpose of Account:

- a. The account " 2150.1252 110 kV Transmission Automation and Relay Protection" shall include cost of automation and relay protection equipment in operation, used for, or attributable- nominal voltage 110 kV related to transmission of electricity.

**2150.1253            110 kV Transmission Metering**

1. Purpose of Account:

- a. The account "2150.1243 110 kV Transmission Metering" shall include cost meters and devices in operation, to carry out metering of nominal voltage 110 kV used in transmission of electricity.

**2150.1254            110 kV Transmission Optic Communication**

1. Purpose of Account:

- a. The account "2150.1254 110 kV Transmission Optic Communication" shall include cost of communication equipment in operation, using fiber optic cables as for communication medium, related to electric installations 110 kV nominal voltage in operation and used in transmission of electricity.

**2150.1255            110 kV Transmission Other Communication**

1. Purpose of Account:

- a. The account " 2150.1255 110 kV Transmission Other Communication" shall include cost of communication equipment in operation, related to electric installations 110 kV nominal voltage in operation, used in transmission of electricity.

**2150.1256            Reserved**

1. Purpose of Account:

- a. Reserved

**2150.1257            Reserved**

1. Purpose of Account:

- a. Reserved

**2150.1258            Reserved**

1. Purpose of Account:

- a. Reserved

**2150.1259            110 kV Transmission other**

1. Purpose of Account:

- a. The account "2150.1259 110 kV Transmission other" shall include the cost of machinery and equipment in operation, used for, or attributable to nominal voltage 110 kV not included in accounts listed above.

**2150.126            35 kV Machinery and Equipment: Regulated Activity, Transmission**

1. Purpose of Account:

- a. The account" 2150.126 35 kV Machinery and Equipment: Regulated Activity, Transmission" shall include cost of machinery and equipment in operation used for, or attributable to nominal voltage 35 kV.
- b. The account "2150.126 35 kV Machinery and Equipment: Regulated Activity, Transmission "is the aggregative account for 2150.1261 -2150.1269 as defined below:

**2150.1261            35 kV Transmission Substations**

1. Purpose of Account:

- a. The account" 2150.1261 35 kV Transmission Substations" shall include cost of electric equipment and installations attributable to substation equipment 35 kV voltage class in operation, used for transmission of electricity.

**2150.1262            35 kV Transmission Automation and Relay Protection**

1. Purpose of Account:

- a. The account" 2150.1262 35 kV Transmission Automation and Relay Protection" shall include cost of automation and relay protection equipment in operation, used for, or attributable- nominal voltage 35 kV related to transmission of electricity.

**2150.1263            35 kV Transmission Metering**

1. Purpose of Account:

- a. The account "2150.1263 35 kV Transmission Metering" shall include cost meters and devices in operation, to carry out metering of nominal voltage 35 kV used in transmission of electricity.



**2150.1264            35 kV Transmission Optic Communication**

1. Purpose of Account:

- a. The account "2150.1264 35 kV Transmission Optic Communication" shall include cost of communication equipment in operation, using fiber optic cables as for communication medium, related to electric installations 35 kV nominal voltage in operation and used in transmission of electricity.

**2150.1265            35 kV Transmission Other Communication**

1. Purpose of Account:

- a. The account " 2150.1265 35 kV Transmission Other Communication" shall include cost of communication equipment in operation, related to electric installations 35 kV nominal voltage in operation, used in transmission of electricity.

**2150.1266            Reserved**

1. Purpose of Account:

- a. Reserved

**2150.1267            Reserved**

1. Purpose of Account:

- a. Reserved

**2150.1268            Reserved**

1. Purpose of Account:

- a. Reserved

**2150.1269            35 kV Transmission other**

1. Purpose of Account:

- a. The account "2150.1269 35 kV Transmission other" shall include the cost of machinery and equipment in operation, used for, or attributable to nominal voltage 35 kV not included in accounts listed above.

**2150.127 6/10 and below kV Machinery and Equipment: Regulated Activity, Transmission**

1. Purpose of Account:

- a. The account "2150.127 6/10 and below kV Transmission Machinery and equipment used for Regulated Activity" shall include cost of machinery and equipment in operation, used for or attributable to nominal voltage 6/10 and below kV.
- b. The account "2150.127 6/10 and below kV Machinery and Equipment: Regulated Activity, Transmission "is the aggregative account for 2150.12716/10 -2150.1279 6/10 as defined below:

**2150.1271            6/10 kV and below kV Transmission Substations**

1. Purpose of Account:

- a. The account " 2150.1271 6/10 kV and below kV Transmission Substations" shall include cost of electric equipment and installations attributable to substation equipment 6/10 kV and below kV voltage class in operation, used for transmission of electricity.

**2150.1272            6/10 kV and below kV Transmission Automation and Relay Protection**

1. Purpose of Account:

- a. The account" 2150.1272 6/10 kV and below kV Transmission Automation and Relay Protection" shall include cost of automation and relay protection equipment in operation, used for, or attributable-nominal voltage 6/10 kV and below kV related to transmission of electricity.

**2150.1273            6/10 kV and below kV Transmission Metering**

1. Purpose of Account:

- a. The account "2150.1273 6/10 kV and below kV Transmission Metering" shall include cost meters and devices in operation, to carry out metering of nominal voltage 6/10 kV and below kV used in transmission of electricity.

**2150.1274            6/10 kV and below kV Transmission Optic Communication**

1. Purpose of Account:

- a. The account "2150.1274 6/10 kV and below kV Transmission Optic Communication" shall include cost of communication equipment in operation, using fiber optic cables as for communication medium, related to electric installations 6/10 kV and below kV nominal voltage in operation and used in transmission of electricity.

**2150.1275            6/10 kV and below kV Transmission Other Communication**

1. Purpose of Account:

- a. The account "2150.1275 6/10 kV and below kV Transmission Other Communication" shall include cost of communication equipment in operation, related to electric installations 6/10 kV and below kV nominal voltage in operation, used in transmission of electricity.

**2150.1276            Reserved**

1. Purpose of Account:

- a. Reserved

**2150.1277            Reserved**

1. Purpose of Account:

- a. Reserved

**2150.1278            Reserved**

1. Purpose of Account:

- a. Reserved

**2150.1279            6/10 kV and below kV Transmission other**

1. Purpose of Account:

- a. The account "2150.1279 6/10 kV and below kV Transmission other" shall include the cost of machinery and equipment in operation, used for, or attributable to nominal voltage 6/10 kV and below kV not included in accounts listed above.

**2150.128                            Technical Services Machinery and equipment: Regulated Activity, Transmission**

1. Purpose of Account:

- a. The account "2150.128 Technical Services Machinery and equipment: Regulated Activity, Transmission" shall include the cost of machinery and equipment in operation used for the purpose to support transmission of electricity.

**2150.2    Machinery and equipment used for Non-Regulated Activity**

1. Purpose of Account:

- a. The account for "2150.2 Machinery and equipment used for Non-Regulated Activity" shall include cost of machinery and equipment in operation, used for the purpose to carry out other activities than permitted by the prescribed terms in License.

**2155                    Transferring assets**

1. Purpose of Account:

- a. The account "2155 Transferring assets" shall include cost of owned transferring assets in operation.

- b. Under the major account “2155 Transferring assets” comes subgroup: “2155.1 Transferring assets: Regulated Activity” and “2155.2 Transferring assets: Non-Regulated Activity”

### **2155.1 Transferring assets: Regulated Activity**

#### **1. Purpose of Account:**

- a. The account “2155.1 transferring assets: Regulated Activity” shall include cost of owned “Transferring assets” in operation, used to Dispatch and Transmission of Electricity.
- b. The account “2155.1 transferring assets: Regulated Activity” is the aggregative account for: “2155.11 Transferring assets: Regulated Activity, Dispatch” and “2155.12 Transferring assets: Regulated Activity, Transmission”.

### **2155.11 Transferring assets: Regulated Activity, Dispatch**

#### **1. Purpose of Account:**

- a. The account “2155.11 Transferring assets: Regulated Activity, Dispatch” shall include cost of “Transferring assets” in operation used to Dispatch of Electricity.

### **2155.12 Transferring assets: Regulated Activity, Transmission**

#### **1. Purpose of Account:**

- a. The account “2155.12 Transferring assets: Regulated Activity, Transmission” shall include cost of “Transferring assets” in operation, used for or attributable to Transmission of Electricity.
- b. The account “2155.12 Transferring assets: Regulated Activity, Transmission” is the aggregative account for 2155.121 – 2155.128 as defined below.

#### **2. Comments**

- a. Scale for Nominal Voltage used to classify accounts, match existed existing Voltage Class scale used in Transmission of Electricity in Georgia and comprise voltages 500, 400, 330, 220, 110, 35, 6/10 kV.
- b. Attribution of transferring assets to the nominal voltage shall be carried out based electric installation highest nominal voltage this transferring asset supporting for, or on nominal voltage this transferring asset meant for.
- c. Under account 2155.12 subaccounts are classified by voltage class, major type of transferring assets and technical usage:
- d. Categorizing transferring assets according its purpose of use comprises four main type of usage in parallel to the option to add other ones: Transferring of electricity by overhead and cable lines, transferring data and information and transmitting communication signals.

#### **d.a Transmission Overhead Lines**

- d.a.a It shall include the cost of electric installation and construction of transmission overhead lines, including supporting structure and fixtures and overhead conductors and devices which are used to transfer electricity (capacity).

#### **d.a.b Items for Transmission Overhead Line:**

Transmission Towers, Poles and Fixtures and Overhead Power Conductors and Devices

- d.a.b.a Lattice towers and steel and concrete poles that include rigid and guyed structures, which support insulators and conductors;
- d.a.b.b Structural foundations that support lattice and monopole structures and include several different types and designs
- d.a.b.c Insulators that provide adequate insulation levels and clearance between energized conductors and grounded structures;
- d.a.b.d Insulator hardware used as connecting devices for the insulators; Grounding
- d.a.b.e Overhead Conductor, Devices for Overhead Conductors

- d.a.c Under account where cost of “Transmission Overhead Lines” shall be recorded are sub-accounts classified contributory to separately record cost of items such as overhead conductors, towers and other components.

**d.b Transmission Underground (Cable) Power Conductors and Devices**

- d.b.a It shall include the cost of electric installations and civil works of transmission underground (Cable) power conductors and devices, including insulated cables, potheads, covered conductors installed in conduits, ducts or trenches, used in transmission of electricity.

- d.b.b Items for Underground (Cable) Power Conductors and Devices:

- d.b.b.a Foundations and settings specially constructed for and not expected to outlast the apparatus for which constructed
- d.b.b.b Cables, cable racks and hangers etc., permanently attached to manholes
- d.b.b.c Sumps, including pumps.
- d.b.b.d Underground conductors and devices.
- d.b.b.e Fireproofing, in connection with any items listed herein.
- d.b.b.f Insulators, potheads, etc.
- d.b.b.g Lightning arresters.
- d.b.b.h Switches.
- d.b.b.i Other line devices.

- d.b.d Under account where cost of “Transmission underground Lines” shall be recorded are sub-accounts classified contributory to separately record cost of items such as underground cables and other components.

**d.c Transmission, Optic Cable**

- d.c.a It shall include the cost of installation and civil works for optic cable, including different types of fiber optic cables and fittings used for communication in connection with transmission of electricity.

- d.c.b Items for fiber optic cables:

- d.c.b.a Different type of fiber optic cables\*( OPWG, OPPC, WRAP, ADDS)
- d.c.b.b Civil and installation works
- d.c.b.c The fittings: tension clamps, suspensions, earthing, clamps, dampers
- d.c.b.d Splices and other fittings,
- d.c.b.e Overhead Conductor, Devices for Overhead Conductors

- d.c.c \*Optional and depends from the decision of utility regarding attribution to dispatch or transmission of electricity.

- d.c.d Under account where cost of “Transmission, optic cables” shall be recorded are sub-accounts contributory to separately record cost of items such as fiber optic cable, supporting structures and other components.

**d.d Transmission other communication line.**

- d.d.a It shall include the cost of installation of structures and lines(cable) used for radio and telephone connection, including cables and conductors, fixtures and supporting structures used for the purposes to support transmission of electricity.

- d.d.b Under account where cost of “Transmission other communication line” shall be recorded are sub-accounts contributory to separately record cost of items such as cable or line, supporting structure and other components.

**d.e Transmission other communication line.**

d.e.a It shall include the cost of installation of structures and lines(cable) used for radio, Ethernet, and telephone connection, including cables and conductors, fixtures and supporting structures used for the purposes to support technical services.

d.e.b Under account where cost of "Transmission other communication line" shall be recorded are sub-accounts contributory to separately record cost of items such as cable or line, supporting structure and other components.

d.e.c This account comprises four main type of transferring assets provided in parallel to the option include other additional ones.

**2155.121 500 kV Transferring assets: Regulated Activity, Transmission**

**1. Purpose of Account:**

- a. The account "2155.121 500 kV Transferring assets: Regulated Activity, Transmission" shall include cost of transferring assets in operation, used for and in connection to electric installations nominal voltage 500 kV.
- b. The account "2155.121 500 kV Transferring assets: Regulated Activity, Transmission" is the aggregative account for 2155.1211 -2155.1219 as defined below:

**2155.1211 500 kV Transferring assets: Regulated Activity, Transmission, Overhead HVL**

**1. Purpose of Account:**

- a. The account "2155.1211 500 kV Transferring assets: Regulated Activity, Transmission, Overhead HVL" shall include cost of transmission overhead lines nominal voltage 500 kV in operation, used in Transmission of Electricity.

**2155.1212 500 kV Transferring assets: Regulated Activity, Transmission, Underground HVL (Cables)**

**1. Purpose of Account:**

- a. The account "2155.1212 500 kV Transferring assets: Regulated Activity, Transmission, Underground HVL (Cables)" shall include cost of Underground HVL (Cables) nominal voltage 500 kV in operation, used in transmission of electricity

**2155.1213 500 kV Transmission Optic Cables**

**1. Purpose of Account:**

- a. The account "2155.1213 500 kV Transmission Optic Cables" shall include cost of optic cable line in operation, used for or attributable to electric installation-nominal voltage 500 kV, used in transmission of electricity.

**2155.1214 500 kV Transmission Other Communication Lines**

**1. Purpose of Account:**

- a. The account "2155.1214 500 kV Transmission Other Communication Lines" shall include the cost of communication lines in operation, used for, radio and telephone connection and attributable to electric installation 500 kV nominal voltage used in transmission of electricity.

**2155.1215 Reserved**

**1. Purpose of Account:**

Reserved

**2155.1216 Reserved**

**1. Purpose of Account:**

Reserved

**2155.1217 Reserved**

**1. Purpose of Account:**

Reserved

**2155.1218        Reserved**

1. Purpose of Account:  
Reserved

**2155.1219        500 kV Transmission Other Communication Lines**

1. Purpose of Account:
- a. The account "2155.1219 500 kV Transmission Other Communication Lines" shall include the cost of communication lines in operation, used for, or attributable to nominal voltage 500 kV not included in accounts listed above.

**2155.122        400 kV Transferring assets: Regulated Activity, Transmission**

1. Purpose of Account:
- a. The account "2155.122 400 kV Transferring assets: Regulated Activity, Transmission" shall include cost of transferring assets in operation, used for and in connection to electric installations nominal voltage 400 kV.
  - b. The account "2155.122 400 kV Transferring assets: Regulated Activity, Transmission" is the aggregative account for 2155.1221 – 2155.1229 as defined below:

**2155.1221        400 kV Transferring assets: Regulated Activity, Transmission, Overhead HVL**

1. Purpose of Account:
- a. The account "2155.1221 400 kV Transferring assets: Regulated Activity, Transmission, Overhead HVL" shall include cost of transmission overhead lines nominal voltage 400 kV in operation, used in Transmission of Electricity.

**2155.1222        400 kV Transferring assets: Regulated Activity, Transmission, Underground HVL (Cables)**

1. Purpose of Account:
- a. The account "2155.1222 400 kV Transferring assets: Regulated Activity, Transmission, Underground HVL (Cables)" shall include cost of Underground HVL (Cables) nominal voltage 400 kV in operation, used in transmission of electricity

**2155.1223        400 kV Transmission Optic Cables**

1. Purpose of Account:
- a. The account "2155.1223 400 kV Transmission Optic Cables" shall include cost of optic cable line in operation, used for or attributable to electric installation-nominal voltage 400 kV, used in transmission of electricity.

**2155.1224        400 kV Transmission Other Communication Lines**

1. Purpose of Account:
- a. The account "2155.1224 400 kV Transmission Other Communication Lines" shall include the cost of communication lines in operation, used for, radio and telephone connection and attributable to electric installation 400 kV nominal voltage used in transmission of electricity.

**2155.1225        Reserved**

1. Purpose of Account:  
Reserved

**2155.1226        Reserved**

1. Purpose of Account:  
Reserved

**2155.1227        Reserved**

1. Purpose of Account:  
Reserved

**2155.1228      Reserved**

1. Purpose of Account:  
Reserved

**2155.1229      400 kV Transmission Other Communication Lines**

1. Purpose of Account:

- a. The account "2155.1229 400 kV Transmission Other Communication Lines" shall include the cost of communication lines in operation, used for, or attributable to nominal voltage 400 kV not included in accounts listed above.

**2155.123      330 kV Transferring assets: Regulated Activity, Transmission**

1. Purpose of Account:

- a. The account "2155.123330 kV Transferring assets: Regulated Activity, Transmission" shall include cost of transferring assets in operation, used for and in connection to electric installations nominal voltage 330 kV.
- b. The account "2155.123 330 kV Transferring assets: Regulated Activity, Transmission" is the aggregative account for 2155.1231 – 2155.1239 as defined below:

**2155.1231      330 kV Transferring assets: Regulated Activity, Transmission, Overhead HVL**

1. Purpose of Account:

- a. The account "2155.1231 330 kV Transferring assets: Regulated Activity, Transmission, Overhead HVL" shall include cost of transmission overhead lines nominal voltage 330 kV in operation, used in transmission of electricity.

**2155.1232      330 kV Transferring assets: Regulated Activity, Transmission, Underground HVL (Cables)**

1. Purpose of Account:

- a. The account "2155.1232 330 kV Transferring assets: Regulated Activity, Transmission, Underground HVL (Cables)" shall include cost of Underground HVL (Cables) nominal voltage 330 kV in operation, used in transmission of electricity

**2155.1233      330 kV Transmission Optic Cables**

1. Purpose of Account:

- a. The account "2155.1233 330 kV Transmission Optic Cables" shall include cost of optic cable line in operation, used for or attributable to electric installation-nominal voltage 330 kV, used in transmission of electricity.

**2155.1234      330 kV Transmission Other Communication Lines**

1. Purpose of Account:

- a. The account "2155.1234 330 kV Transmission Other Communication Lines" shall include the cost of communication lines in operation, used for, radio and telephone connection and attributable to electric installation 330 kV nominal voltage used in transmission of electricity.

**2155.1235      Reserved**

1. Purpose of Account:  
Reserved

**2155.1236      Reserved**

1. Purpose of Account:  
Reserved

**2155.1237        Reserved**

1. Purpose of Account:  
Reserved

**2155.1238        Reserved**

1. Purpose of Account:  
Reserved

**2155.1239        330 kV Transmission Other Communication Lines**

1. Purpose of Account:
- a. The account "2155.1239 330 kV Transmission Other Communication Lines" shall include the cost of communication lines in operation, used for, or attributable to nominal voltage 330 kV not included in accounts listed above.

**2155.124        220 kV Transferring assets: Regulated Activity, Transmission**

1. Purpose of Account:
- a. The account "2155.124 220 kV Transferring assets: Regulated Activity, Transmission" shall include cost of transferring assets in operation, used for and in connection to electric installations nominal voltage 220 kV.
  - b. The account "2155.124 220 kV Transferring assets: Regulated Activity, Transmission" is the aggregative account for 2155.1241 – 2155.1249 as defined below :

**2155.1241        220 kV Transferring assets: Regulated Activity, Transmission, Overhead HVL**

1. Purpose of Account:
- a. The account "2155.1241 220 kV Transferring assets: Regulated Activity, Transmission, Overhead HVL" shall include cost of transmission overhead lines nominal voltage 220 kV in operation, used in Transmission of Electricity.

**2155.1242        220 kV Transferring assets: Regulated Activity, Transmission, Underground HVL (Cables)**

1. Purpose of Account:
- a. The account "2155.1242 220 kV Transferring assets: Regulated Activity, Transmission, Underground HVL (Cables)" shall include cost of Underground HVL (Cables) nominal voltage 220 kV in operation, used in transmission of electricity

**2155.1243        220 kV Transmission Optic Cables**

1. Purpose of Account:
- a. The account "2155.1243 220 kV Transmission Optic Cables" shall include cost of optic cable line in operation, used for or attributable to electric installation-nominal voltage 220 kV, used in transmission of electricity.

**2155.1234        220 kV Transmission Other Communication Lines**

1. Purpose of Account:
- a. The account "2155.1244 220 kV Transmission Other Communication Lines" shall include the cost of communication lines in operation, used for, radio and telephone connection and attributable to electric installation 220 kV nominal voltage used in transmission of electricity.

**2155.1245        Reserved**



1. Purpose of Account:  
Reserved

**2155.1246      Reserved**

1. Purpose of Account:  
Reserved

**2155.1247      Reserved**

1. Purpose of Account:  
Reserved

**2155.1248      Reserved**

1. Purpose of Account:  
Reserved

**2155.1249      220 kV Transmission Other Communication Lines**

1. Purpose of Account:
- a. The account "2155.1249 220 kV Transmission Other Communication Lines" shall include the cost of communication lines in operation, used for, or attributable to nominal voltage 220 kV not included in accounts listed above.

**2155.125      110 kV Transferring assets: Regulated Activity, Transmission**

1. Purpose of Account:
- a. The account "2155.125 110 kV Transferring assets: Regulated Activity, Transmission" shall include cost of transferring assets in operation, used for and in connection to electric installations nominal voltage 110 kV.
  - b. The account "2155.125 110 kV Transferring assets: Regulated Activity, Transmission" is the aggregative account for 2155.1251 – 2155.1259 as defined below:

**2155.1251      110 kV Transferring assets: Regulated Activity, Transmission, Overhead HVL**

1. Purpose of Account:
- a. The account "2155.1251 110 kV Transferring assets: Regulated Activity, Transmission, Overhead HVL" shall include cost of transmission overhead lines nominal voltage 110 kV in operation, used in Transmission of Electricity.

**2155.1252      110 kV Transferring assets: Regulated Activity, Transmission, Underground HVL (Cables)**

1. Purpose of Account:
- a. The account "2155.1252 110 kV Transferring assets: Regulated Activity, Transmission, Underground HVL (Cables)" shall include cost of Underground HVL (Cables) nominal voltage 110 kV in operation, used in transmission of electricity

**2155.1253      110 kV Transmission Optic Cables**

1. Purpose of Account:
- a. The account "2155.1253 110 kV Transmission Optic Cables" shall include cost of optic cable line in operation, used for or attributable to electric installation-nominal voltage 110 kV, used in transmission of electricity.

**2155.1254      110 kV Transmission Other Communication Lines**

1. Purpose of Account:

- a. The account “2155.1254 110 kV Transmission Other Communication Lines” shall include the cost of communication lines in operation, used for, radio and telephone connection and attributable to electric installation 110 kV nominal voltage used in transmission of electricity.

**2155.1255      Reserved**

1. Purpose of Account:  
Reserved

**2155.1256      Reserved**

1. Purpose of Account:  
Reserved

**2155.1257      Reserved**

1. Purpose of Account:  
Reserved

**2155.1258      Reserved**

1. Purpose of Account:  
Reserved

**2155.1259      110 kV Transmission Other Communication Lines**

1. Purpose of Account:

- a. The account “2155.1259 110 kV Transmission Other Communication Lines” shall include the cost of communication lines in operation, used for, or attributable to nominal voltage 110 kV not included in accounts listed above.

**2155.126      35 kV Transferring assets: Regulated Activity, Transmission**

1. Purpose of Account:

- a. The account “2155.126 35 kV Transferring assets: Regulated Activity, Transmission” shall include cost of transferring assets in operation, used for and in connection to electric installations nominal voltage 35 kV.
- b. The account “2155.126 35 kV Transferring assets: Regulated Activity, Transmission” is the aggregative account for 2155.1261 – 2155.1269 as defined below:

**2155.1261      35 kV Transferring assets: Regulated Activity, Transmission, Overhead HVL**

1. Purpose of Account:

- a. The account “2155.1261 35 kV Transferring assets: Regulated Activity, Transmission, Overhead HVL” shall include cost of transmission overhead lines nominal voltage 35 kV in operation, used in Transmission of Electricity.

**2155.1262      35 kV Transferring assets: Regulated Activity, Transmission, Underground HVL (Cables)**

1. Purpose of Account:

- a. The account “2155.1262 35 kV Transferring assets: Regulated Activity, Transmission, Underground HVL (Cables)” shall include cost of Underground HVL (Cables) nominal voltage 35 kV in operation, used in transmission of electricity

**2155.1263      35 kV Transmission Optic Cables**

1. Purpose of Account:

- a. The account "2155.1263 35 kV Transmission Optic Cables" shall include cost of optic cable line in operation, used for or attributable to electric installation-nominal voltage 35 kV, used in transmission of electricity.

**2155.1264 35 kV Transmission Other Communication Lines**

1. Purpose of Account:

- a. The account "2155.1264 35 kV Transmission Other Communication Lines" shall include the cost of communication lines in operation, used for, radio and telephone connection and attributable to electric installation 35 kV nominal voltage used in transmission of electricity.

**2155.1265 Reserved**

1. Purpose of Account:

**Reserved 2155.1266 Reserved**

1. Purpose of Account:

Reserved

**2155.1267 Reserved**

1. Purpose of Account:

Reserved

**2155.1268 Reserved**

1. Purpose of Account:

Reserved

**2155.1269 35 kV Transmission Other Communication Lines**

1. Purpose of Account:

- a. The account "2155.1269 35 kV Transmission Other Communication Lines" shall include the cost of communication lines in operation, used for, or attributable to nominal voltage 35 kV not included in accounts listed above.

**2155.127 6/10 and below kV Transferring assets: Regulated Activity, Transmission**

1. Purpose of Account:

- a. The account "2155.127 6/10 and below kV Transferring assets: Regulated Activity, Transmission" shall include cost of transferring assets in operation, used for and in connection to electric installations nominal voltage 6/10 and below kV.
- b. The account "2155.127 6/10 and below kV Transferring assets: Regulated Activity, Transmission" is the aggregative account for 2155.1271 – 2155.1279 as defined below:

**2155.1271 6/10 and below kV Transferring assets: Regulated Activity, Transmission, Overhead HVL**

1. Purpose of Account:

- a. The account "2155.1271 6/10 and below kV Transferring assets: Regulated Activity, Transmission, Overhead HVL" shall include cost of transmission overhead lines nominal voltage 6/10 and below kV in operation, used in Transmission of Electricity.

**2155.1272 6/10 and below kV Transferring assets: Regulated Activity, Transmission, Underground HVL (Cables)**

1. Purpose of Account:

- a. The account "2155.1272 6/10 and below kV Transferring assets: Regulated Activity, Transmission, Underground HVL (Cables)" shall include cost of Underground HVL (Cables) nominal voltage 6/10 and below kV in operation, used in transmission of electricity

**2155.1273 6/10 and below kV Transmission Optic Cables**

1. Purpose of Account:

- a. The account "2155.1273 6/10 and below kV Transmission Optic Cables" shall include cost of optic cable line in operation, used for or attributable to electric installation-nominal voltage 6/10 and below kV, used in transmission of electricity.

**2155.1274      6/10 and below kV Transmission Other Communication Lines**

1. Purpose of Account:

- a. The account "2155.1274 6/10 and below kV Transmission Other Communication Lines" shall include the cost of communication lines in operation, used for, radio and telephone connection and attributable to electric installation 6/10 and below kV nominal voltage used in transmission of electricity.

**2155.1275      Reserved**

1. Purpose of Account:

Reserved

**2155.1276      Reserved**

1. Purpose of Account:

Reserved

**2155.1277      Reserved**

1. Purpose of Account:

Reserved

**2155.1278      Reserved**

1. Purpose of Account:

Reserved

**2155.1279      6/10 and below kV Transmission Other Communication Lines**

1. Purpose of Account:

- a. The account "2155.1279 6/10 and below kV Transmission Other Communication Lines" shall include the cost of communication lines in operation, used for, or attributable to nominal voltage 6/10 and below kV not included in accounts listed above.

**2155.128      Technical Services Transferring assets: Regulated Activity, Transmission**

1. Purpose of Account:

- a. The account "2155.128 Technical Services Transferring assets: Regulated Activity, Transmission" shall include cost of transferring assets in operation, used for technical services attributable to Transmission of Electricity.

**2155.2      Transferring assets: Non-Regulated Activity**

1. Purpose of Account:

- a. The account for "2155.2 Transferring assets: Non-Regulated Activity" shall include cost of transferring assets in operation, used for the purpose to carry out other activities than permitted by the prescribed terms in License.

**2160      Office equipment**

1. Purpose of Account:

- a. The account "2160 Office equipment" shall include cost of office equipment in operation.
- b. Under the major account "2160 Office equipment" comes subgroup: "2160.1 Office equipment: Regulated Activity" and "2160.2 Office equipment: Non-Regulated Activity".

2. Comments

- a. Office equipment is a class of assets used for the operating and administrative functions of a company.
- b. Items of office equipment:

- b.a All computer type office equipment such as servers, personal computers, workstations, networking components, including accessory items (peripheral equipment) for printing, displaying and storing data.
- b.b Telephones and telephone stations, mobiles, Portable radio transmitter and mobile stations
- b.c Other equipment may comprise items such as: conditioning and ventilating equipment, kitchen equipment.

#### **2160.1 Office equipment: Regulated Activity**

##### **1. Purpose of Account:**

- a. The account “2160.1 Office equipment: Regulated Activity” shall include cost of office equipment in use, attributable to Dispatch and Transmission of Electricity.
- b. The account “2160.1 Office equipment: Regulated Activity” is the aggregative account for: “2160.11 Office equipment: Regulated Activity, Dispatch” and “2160.12 Office equipment: Regulated Activity, Transmission”.

#### **2160.11 Office equipment: Regulated Activity, Dispatch**

##### **1. Purpose of Account:**

- a. The account “2160.11 Office equipment: Regulated Activity, Dispatch” shall include cost of office equipment in use, attributable to Dispatch of Electricity

#### **2160.12 Office equipment: Regulated Activity, Transmission**

##### **1. Purpose of Account:**

- a. The account shall include cost of office equipment in use, attributable to Transmission of Electricity
- b. The account “2160.121 Office equipment: Regulated Activity, Transmission” is the aggregative account for 2160.121 – 2160.123:

##### **2. Comments:**

- a. Under account “2160.12 Office equipment: Regulated Activity, Transmission” subaccounts are classified by major type of equipment.

#### **2160.121 Office equipment: Regulated Activity, Transmission, Computers and peripheral hardware**

##### **1. Purpose of Account:**

- a. The account “2160.121 Office equipment: Regulated Activity, Transmission, Computers and peripheral hardware” shall include cost of computers and peripheral hardware in use, attributable to Transmission of Electricity.

#### **2160.122 Office equipment: Regulated Activity, Transmission, Communication equipment and devices**

##### **1. Purpose of Account:**

- a. The account “2160.122 Office equipment: Regulated Activity, Transmission, Communication equipment and devices” shall include cost of communication equipment and devices in use, attributable to Transmission of Electricity,

#### **2160.123 Office equipment: Regulated Activity, Transmission, Other**

##### **1. Purpose of Account:**

- a. The account “2160.123 office equipment: Regulated Activity, Transmission, Other” shall include the cost of office equipment in use, attributable to Transmission of Electricity and not included in accounts listed above.

#### **2160.2 Office equipment: Non-Regulated Activity**

##### **1. Purpose of Account:**

- a. The accounts for “2160.2 Office equipment: Non-Regulated Activity” shall include cost of office equipment in use, attributable to carry out other activities, than permitted by the prescribed terms in License.

## **2170 Furniture and fixtures**

### **1. Purpose of Account:**

- a. The account "2170 Furniture and fixtures" shall include cost of owned Furniture and fixtures in use.
- b. Under the major account "2170 Furniture and fixtures" comes subgroup "2170.1 Furniture and fixtures: Regulated Activity" and "2170.2 Furniture and fixtures used for Non-Regulated Activity".

### **2. Comments:**

- a. Furniture and fixtures is a class of assets used for the operational and administrative functions of a company to equip administrative and operational personnel's workplaces.
- b. Items:
  - b.a Furniture: Book cases, desks, files, safes, sofas, tables and chairs, set of furniture's for conference or day room etc. rest rooms
  - b.b Fixtures: Ash tray, carpeting, curtains, lamps and lighting, mirrors, picture, plants and plant pots, waste baskets.

## **2170.1 Furniture and fixtures: Regulated Activity**

### **1. Purpose of Account:**

- a. The account "2170.1 Furniture and fixtures: Regulated Activity" shall include cost of owned Furniture and fixtures in use, attributable to Dispatch and Transmission of Electricity
- b. The account "2170.1 Furniture and fixtures: Regulated Activity" is the aggregative account for: "2170.11 Furniture and fixtures: Regulated Activity, Dispatch" and "2170.12 Furniture and fixtures: Regulated Activity, Transmission".

## **2170.11 Furniture and fixtures: Regulated Activity, Dispatch**

### **1. Purpose of Account:**

- a. The account "2170.11 Furniture and fixtures: Regulated Activity, Dispatch" shall include cost of owned Furniture and fixtures in use, attributable to Dispatch of Electricity

## **2170.12 Furniture and fixtures: Regulated Activity, Transmission**

### **1. Purpose of Account:**

- a. The account "2170.12 Furniture and fixtures: Regulated Activity, Transmission" shall include cost of owned Furniture and fixtures in use, attributable to Transmission of Electricity

## **2170.2 Furniture and fixtures used for Non-Regulated Activity**

### **1. Purpose of Account:**

- a. The accounts for "2170.2 Furniture and fixtures used for Non-Regulated Activity" shall include cost of Furniture and fixtures in use, attributable to carry out other activities than permitted by the prescribed terms in License.

## **2180 Vehicles**

### **1. Purpose of Account:**

- a. The account "2180 Vehicles" shall include cost of vehicles in operation.
- b. Under the major account "2180 Vehicles" comes subgroup "2180.1 Vehicles: Regulated Activity" and "2180.2 Vehicles used for Non-Regulated Activity".

## **2180.1 Vehicles: Regulated Activity**

### **1. Purpose of Account:**

- a. The account "2180.1 Vehicles: Regulated Activity" shall include cost of vehicles in operation, used for the purposes of dispatch and transmission of electricity.

- b. The account “2180.1 Vehicles: Regulated Activity” is the aggregative account for: “2180.11 Vehicles: Regulated Activity, Dispatch” and “2180.12 Vehicles: Regulated Activity, Transmission”.

**2180.11 Vehicles: Regulated Activity, Dispatch**

1. Purpose of Account:

- a. The account “2180.11 Vehicles: Regulated Activity, Dispatch” shall include cost of owned vehicles in operation in connection to Dispatch of Electricity.

**2180.12 Vehicles: Regulated Activity, Transmission**

1. Purpose of Account:

- a. The account “2180.12 Vehicles: Regulated Activity, Transmission” shall include cost of owned vehicles in operation in connection to Transmission of Electricity.
- b. The account “2180.12 Vehicles: Regulated Activity, Transmission” is the aggregative account for: 2180.121-2180.129 as defined below.

1. Comments:

- a. Under account 2180.12 subaccounts are classified by purpose of use: to carry out passenger and operational personnel transportation, maintenance, laboratory testing and refinery works:

**2180.121 Passenger Vehicles: Regulated Activity, Transmission**

1. Purpose of Account:

- a. The account “2180.121 Passenger Vehicles: Regulated Activity, Transmission” shall include cost of owned Passenger Vehicles in operation, used in Transmission of Electricity.

2. Comments

- a. Items for Passenger Vehicles:  
Vehicles: (SUV & ATV), Bus

**2180.122 Trucks, Cranes, and other Heavy Vehicles: Regulated Activity, Transmission**

1. Purpose of Account:

- a. The account “2180.122 Trucks, Cranes, and other Heavy Vehicles: Regulated Activity, Transmission” shall include cost of Trucks, Cranes, and other heavy vehicles in operation, used in Transmission of Electricity.

2. Comments:

- a. Items for heavy and specialized machines:
  - a.a. Excavator, Bulldozer, Grader.
  - a.b. Truck, Dump truck, Tank truck, Special trailer, Flatbed trailer
  - a.c. Crawler Tractor, Tamping machine, Drilling machine, Tractor, Crane
  - a.d. Snowmobile
  - a.e. Other heavy equipment

**2180.123 Mobile Laboratories and other Special Vehicles: Regulated Activity, Transmission.**

1. Purpose of Account:

- a. The account “2180.123 Mobile Laboratories and other Special Vehicles: Regulated Activity, Transmission” shall include cost of Mobile Laboratories and other Special Vehicles in operation, used in Transmission of Electricity.

2. Comments:

- a. Items of Mobile Laboratory:
  - a.a Mobile Laboratories one option is to be designed to test the relay protection and automatics, as well as to test primary high-voltage circuit-breaker control. On vehicle-mobile laboratory board existing appropriate equipment which may comprise equipment such as:
    - a.a.a Computerized systems for relay protection and automatic test modes and emergency power system model;
    - a.a.b Test equipment used to test secondary electrical equipment;
    - a.a.c Magnifying transformer
    - a.a.d The current test system

- a.a.e The complex of test equipment to test primary high-voltage test equipment;
- a.a.f High-frequency circuit breakers characteristics test system;
- a.a.g Vacuum cells tester cells;
- a.a.h Oscilloscope
- a.a.i Multifunction Tester;
- a.a.j Industrial notebook; and other

a.b Other Special vehicle: Mobile Transformer Oil treatment, Purification and Regeneration machine.

**2180.124 Reserved**

1. Purpose of Account:  
Reserved

**2180.125 Reserved**

1. Purpose of Account:  
Reserved

**2180.126 Reserved**

1. Purpose of Account:  
Reserved

**2180.127 Reserved**

1. Purpose of Account:  
Reserved

**2180.128 Reserved**

1. Purpose of Account:  
Reserved

**2180.129 Other Vehicles: Regulated Activity, Transmission**

1. Purpose of Account:
- a. The account for “2180.129 Other Vehicles: Regulated Activity, Transmission” shall include cost of vehicles in operation, attributable to Transmission of Electricity and not included in accounts listed above.

**2180.2 Vehicles used for Non-Regulated Activity**

1. Purpose of Account:
- a. The account for “2180.2 Vehicles used for Non-Regulated Activity” shall include cost of owned vehicles in use, in connection to carry out other activities than permitted by the prescribed terms in License.

**2185 Instruments and Other PPE in Operation**

1. Purpose of Account:
- a. The account “2185 Instruments and Other PPE in Operation” shall include cost of owned Instruments and other PPE in operation
  - b. Under the major account “2185 Instruments and Other PPE in Operation” comes subgroup 2185.1 Instruments and Other PPE in Operation: Regulated Activity” and “2185.2 Instruments and other PPE in Operation: Non-Regulated Activity”.
2. Comments:
- a. Instruments are a class of assets used to perform operating and maintenance works of a company.



## **2185.1 Instruments and Other PPE in Operation: Regulated Activity**

### **1. Purpose of Account:**

- a. The account "2185 Instruments and Other PPE in Operation" shall include cost of owned Instruments and other PPE in use, related to Dispatch and Transmission of Electricity.
- b. The account "2185.1 Instruments and Other PPE in Operation: Regulated Activity" is the aggregative account for: "2185.11 Instruments and Other PPE in Operation: Regulated Activity, Dispatch" and "2185.12 Instruments and Other PPE in Operation: Regulated Activity, Transmission".

## **2185.11 Instruments and Other PPE in Operation: Regulated Activity, Dispatch**

### **1. Purpose of Account:**

- a. The account "2185.11 Instruments and Other PPE in Operation: Regulated Activity, Dispatch" shall include cost of Instruments and other PPE in use, related to Dispatch of Electricity.

## **2185.12 Instruments and Other PPE in Operation: Regulated Activity, Transmission**

### **1. Purpose of Account:**

- a. The account "2185.12 Instruments and Other PPE in Operation: Regulated Activity, Transmission" shall include cost of Instruments and other PPE in use, related to Transmission of Electricity.

### **2. Comments:**

- a. Items of Instruments and Other PPE in Operation:

- a.a. Ultrasonic instruments
- a.b. Disconnect Sticks
- a.c. Earthling contour Tester, Megger, Relays inspection system
- a.d. Elbow Connector Tool, Replacement Grippers, Dielectric Ladders, Ladder Support Attachments, Elevating and stacking equipment (portable)
- a.e. Oil testing installations, Oil Tester, Thermo vision camera, Moisture Measuring, Ultrasonic defect scope, Diluted gas portable analyzer
- a.f. Cable pulling equipment. Cable fault finder
- a.g. Optical Power Meter ,Thermal welding device, Fiber Microscope, Cable scissors, Fiber Optic Test Kit, Optical Time-Domain, Laser range finder and etc.
- a.h. Gasoline pumps, oil pumps, Wheelbarrows
- a.i. Perforator, drill, knock-boring machine

## **2185.2 Instruments and Other PPE in Operation: Non-Regulated Activity**

### **1. Purpose of Account:**

- a. The account "2185.2 Instruments and Other PPE in Operation: Non-Regulated Activity" shall include cost of Instruments and Other PPE in Operation: Non-Regulated Activity in use, in connection to carry out other activities than permitted by the prescribed terms in License.

## **2190 Leasehold Improvement**

### **1. Purpose of Account:**

- a. The account "2190 Leasehold Improvement" shall include cost of leasehold Improvement on leased PPE in operation.
- b. Under the major account 2190 Leasehold Improvement" comes subgroup "2190.1 Leasehold Improvement: Regulated Activity" and "2190.2 Leasehold Improvement: Non-Regulated Activity".

**2190.1 Leasehold Improvement: Regulated Activity****1. Purpose of Account:**

- a. The account "2190.1 Leasehold Improvement: Regulated Activity" shall include cost of leasehold Improvement on leased PPE in operation, used for the purposes of dispatch and transmission of electricity.
- b. The account "2190.1 Leasehold Improvement: Regulated Activity" is the aggregative account for: "2190.11 Leasehold Improvement: Regulated Activity, Dispatching" and "2190.12 Leasehold Improvement: Regulated Activity, Transmission."

**2190.11 Leasehold Improvement: Regulated Activity, Dispatching****1. Purpose of Account:**

- a. The account "2190.11 Leasehold Improvement: Regulated Activity, Dispatching" shall include cost of leasehold Improvement on leased PPE in operation, used for the purposes of dispatch of electricity.

**2190.12 Leasehold Improvement: Regulated Activity, Transmission****1. Purpose of Account:**

- a. The account "2190.12 Leasehold Improvement: Regulated Activity, Transmission" shall include cost of leasehold Improvement on leased PPE in operation, used for the purposes of transmission of electricity.

**2190.2 Leasehold Improvement: Non-Regulated Activity****1. Purpose of Account:**

- a. The accounts for "2190.2 Leasehold Improvement: Non-Regulated Activity" shall include cost leasehold improvement on leased PPE in operation, to carry out other activities than permitted by the prescribed terms in License.

**2195 PPE Not in Operation (in warehouse)****1. Purpose of Account:**

- a. The account "2195 PPE Not in Operation (in warehouse)" shall include cost of PPE not in operation and held for future use.

**2195.1 PPE Not in Operation (in warehouse): Regulated Activity****1. Purpose of Account:**

- a. The account "2195.1 PPE Not in Operation (in warehouse): Regulated Activity" shall include cost of owned PPE not in operation and held for future use to dispatch and transmission of Electricity.

**2195.11 PPE Not in Operation (in warehouse): Regulated Activity, Dispatching****1. Purpose of Account:**

- a. The account "2195.11 PPE Not in Operation (in warehouse): Regulated Activity, Dispatching" shall include cost of PPE not in operation and held for future use to dispatch of electricity.

**2195.12 PPE Not in Operation (in warehouse): Regulated Activity, Transmission****1. Purpose of Account:**

- a. The account "2195.12 PPE Not in Operation (in warehouse): Regulated Activity, Transmission" shall include cost of PPE not in operation and held for future use to dispatch of electricity

**2195.2 PPE Not in Operation (in warehouse): Non-Regulated Activity****1. Purpose of Account:**

- a. The accounts for "2195.2 Leasehold Improvement: Non-Regulated Activity" shall include cost of PPE not in operation and held for future use to carry out other activities than permitted by the prescribed terms in License.

#### **4. Table of Acronyms**

PPE	—	Property, Plant & Equipment
USOA	—	Uniform System of Accounts
COA	—	Chart of Account
OPGW	—	Encased within the Ground Wire
OPPC	—	Encased within the Phase Conductor
WRAP	—	Wrapped around the Phase Conductor or the Ground Wire
ADSS	—	Contained in an All-Dielectric-Self-Supporting Cable

**USAID Hydropower Investment Promotion Project (USAID-HIPP)**

**Deloitte Consulting Overseas Projects - HIPP**

**11 Apakidze Street, Tiflis Business Center**

**Tbilisi, 0171, Georgia**